



**South Suburban College
Regular Meeting of the Board of Trustees**

April 8, 2021



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
VIRTUAL ATTENDANCE VIA ZOOM MEETINGS
[HTTPS://ZOOM.US/J/93878624015](https://zoom.us/j/93878624015)
MEETING ID: 938 7862 4015
AUDIT COMMITTEE MEETING AGENDA
WHITTINGTON, CHAIR; DALY & DEFILIPPO
THURSDAY, APRIL 8, 2021
7:40 PM

- I. Recommendation to accept the Comprehensive Annual Financial Audit Report, Internal Controls over Financial Reporting and Professional Standards (SAS 114) as presented by Crowe, LLP, for the fiscal year ended June 30, 2020
- II. Recommendation to accept the OMB Circular A-133 Audit Report for the year ended June 30, 2020, as presented
- III. Recommendation to appoint the firm Crowe, LLP to conduct an audit of the College financial statements and the single Audit of Federal Funds for the fiscal year ending June 30, 2021



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE

VIRTUAL ATTENDANCE VIA ZOOM MEETINGS

[HTTPS://ZOOM.US/J/93878624015](https://zoom.us/j/93878624015)

MEETING ID: 938 7862 4015

FINANCE COMMITTEE MEETING AGENDA

DEFILIPPO, CHAIR; DALY AND ROGERS

THURSDAY, APRIL 8, 2021

7:50 PM

-
- I. Recommendation to authorize the Treasurer to make an inter-fund loan from the Working Cash fund to the Educational Fund in the amount of \$7,213,941.00, as per the attached resolution

 - II. Recommendation to accept the College Insurance Committee's recommendation for the annual renewal of health and life insurance, and recommend Vista National as the insurance broker of record for fiscal year 2022



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM (ROOM 2248)
VIRTUAL ATTENDANCE VIA ZOOM MEETINGS
[HTTPS://ZOOM.US/J/93878624015](https://zoom.us/j/93878624015)
MEETING ID: 938 7862 4015
REGULAR BOARD MEETING AGENDA
THURSDAY, APRIL 8, 2021
8:00 PM

- I. **CALL TO ORDER/ROLL CALL**
- II. **PLEDGE OF ALLEGIANCE**
- III. **PUBLIC PARTICIPATION / ACCESS**
[HTTPS://ZOOM.US/J/93878624015](https://zoom.us/j/93878624015)
MEETING ID: 938 7862 4015
- IV. **PRESENTATIONS/REPORTS**
- V. **APPROVAL OF MINUTES OF PREVIOUS MEETINGS**
 - A. Finance Committee Meeting held March 11, 2021
 - B. Regular Board Meeting held March 11, 2021
- VI. **NEW BUSINESS**
 - A. Monthly Financial Report (T. Pollert)
 - B. Approval of the payment of bills for April, 2021 (T. Pollert)
 - C. Approval to accept the Comprehensive Annual Financial Audit Report, Internal Controls over Financial Reporting and Professional Standards (SAS 114) as presented by Crowe, LLP, for the fiscal year ended June 30, 2020 (J. Whittington)
 - D. Approval to accept the OMB Circular A-133 Audit Report for the year ended June 30, 2020, as presented (J. Whittington)
 - E. Approval to appoint the firm Crowe, LLP to conduct an audit of the College financial statements and the single Audit of Federal Funds for the fiscal year ending June 30, 2021 (J. Whittington)
 - F. Approval to authorize the Treasurer to make an inter-fund loan from the Working Cash fund to the Educational Fund in the amount of \$7,213,941.00, as per the attached resolution (A. DeFilippo)
 - G. Approval to accept the College Insurance Committee's recommendation for the annual renewal of health and life insurance, and recommend Vista National as the insurance broker of record for fiscal year 2022 (A. DeFilippo)
 - H. Approval of the new Solar Photovoltaic (PV) Installation Technician certificate program for implementation in the fall semester of 2021 (T. Williams)

VII. PERSONNEL RECOMMENDATIONS

- A. Retirements/Resignations/Terminations
- B. Approval of the Rightsizing Plan for the South Suburban College Support Staff Association

VIII. CLOSED SESSION

The Board to consider meeting in Closed Session for the discussion of the hiring, discipline, performance, and compensation of certain personnel, dismissal of specific volunteers, dismissal of specific independent contractors, matters of collective bargaining, acquisition of real property, and matters of pending, probable, or imminent litigation.

IX. MISCELLANEOUS

X. ADJOURNMENT



Pledge of Allegiance

Minutes

BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
VIRTUAL ATTENDANCE VIA ZOOM MEETINGS
MINUTES OF THE FINANCE COMMITTEE
THURSDAY, APRIL 8, 2020

Trustee Anthony DeFilippo called the meeting of the Finance Committee to order at 8:01 p.m.

Committee members present: Trustees Anthony DeFilippo, John Daly and Janet Rogers.

Committee members absent: None.

Other Board members in attendance: Trustees Vivian Payne, Terry Wells, Joseph Whittington and Student Trustee Babatunde Adamson.

Other Board members absent: Chairman Frank M. Zuccarelli

Also present: College President Lynette D. Stokes attended in-person at South Suburban College; Tasha Williams, Vice President of Academic Services; Deborah King, Vice President of Student and Enrollment Services; Martin Lareau, Vice President of Administration and Secretary to the Board; and College Attorney Stanley T. Kusper.

Agenda:

I. Recommendation to approve the fee changes beginning with the fall 2021 semester, as presented.

Trustee DeFilippo recommended the Board approve the fee changes beginning with the fall 2021 semester, as presented, at the regular Board of Trustees meeting.

The meeting adjourned at 8:04 p.m.

BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE

15800 SOUTH STATE STREET, SOUTH HOLLAND, ILLINOIS

REGULAR BOARD MEETING MINUTES

VIRTUAL ATTENDANCE VIA ZOOM MEETINGS

THURSDAY, MARCH 11, 2021

I. CALL TO ORDER & ROLL CALL:

At 8:05 p.m. the Regular Meeting of the Board of Trustees of South Suburban College, Illinois Community College District No. 510 was called to order by Vice Chairman John Daly. The meeting was held virtually via Zoom.

Present: Trustees John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells and Joseph Whittington, and Student Trustee Babatunde Adamson.

Absent: Chairman Frank M. Zuccarelli.

Also present: Lynette D. Stokes, President (attended in-person at the College); Tasha Williams, Vice President of Academic Services; Deborah Baness-King, Vice President of Student and Enrollment Services; Martin Lareau, Vice President of Administration and Secretary to the Board of Trustees and College Attorney Stanley T. Kuser.

II. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Vice Chairman John Daly.

III. PUBLIC PARTICIPATION:

There was none.

IV. REPORTS/PRESENTATIONS

There were none.

V. PREVIOUS MEETING MINUTES

A. Regular Board meeting held February 11, 2021

Trustee DeFilippo moved and Trustee Whittington seconded to approve the minutes of the Regular Board of Trustees meeting held February 11, 2021. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, and Joseph Whittington voted aye. Student Trustee Babatunde Adamson passed. Nays: None. Motion carried.

VI. NEW BUSINESS

A. Monthly Financial Report

Trustee Rogers moved and Trustee Whittington seconded to accept the Monthly Financial Report as presented by Treasurer Tim Pollert. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Student Trustee Babatunde Adamson voted aye. Nays: None. Motion carried.

B. Bills Payable for March 2021

Trustee Wells moved and Trustee Payne seconded to authorize the Treasurer to pay the list of bills payable for March, 2021, in the amount of \$3,078,043.26. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Student Trustee Babatunde Adamson voted aye. Nays: None. Motion carried.

C. Approval of the recommended fee changes beginning with the fall 2021 semester

Trustee DeFilippo moved and Trustee Rogers seconded to approve the recommended fee changes beginning with the fall 2021 semester. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Student Trustee Babatunde Adamson voted aye. Nays: None. Motion carried.

VII. PERSONNEL RECOMMENDATIONS

A. Retirements/Resignations/Terminations

Trustee DeFilippo moved and Trustee Rogers seconded to approve the following retirements:

1. Laurie Czulno, full-time Purchasing Coordinator in Administrative Services, effective June 30, 2021, and grant permission to advertise to fill the vacated position, as needed.
2. Cynthia Forstek, full-time Campus Store Clerk III in the SSC Bookstore, effective June 30, 2021.
3. Beverly Howell, full-time Campus Store Clerk I in the SSC Bookstore, effective June 30, 2021.
4. Janet Ohail, full-time Accountant I in the Business & Accounting Department, effective June 30, 2021, and grant permission to advertise to fill the vacated position.
5. Anthony Perniciaro, full-time Shipping and Receiving Custodian in the Physical Plant Department, effective June 30, 2021, and grant permission to advertise to fill the vacated position, as needed.
6. Deanne Quarcini, full-time Executive Assistant to the Vice President of Administration, effective June 30, 2021, and grant permission to advertise to fill the vacated position, as needed.
7. Deborah Ravazee, full-time Program Assistant in the Continuing Education Department, effective June 30, 2021.
8. Sue Szotek, Administrative Assistant I in Physical Science and Math/Computer Sciences, effective June 30, 2021.

On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Student Trustee Babatunde Adamson voted aye. Nays: None. Motion carried.

ADJOURNMENT

At 8:38 p.m., Trustee Wells moved and Trustee Whittington seconded that the Board Meeting be adjourned. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Student Trustee Babatunde Adamson voted aye. Nays: None. Motion carried.

Janet Rogers, Secretary of the Board

Frank M. Zuccarelli, Chairman of the Board

New Business



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY21-VI.A

Board Meeting Date: April 8, 2021

BOARD COMMITTEE

FUNDING

- ___ Policy
- ___ Finance
- ___ Architectural
- ___ Other

- ___ Operating
- ___ College Capital
- ___ Protection, Health and Safety

- ___ Grant Funded
- ___ Student Life
- ___ Special Levies

PROPOSAL SUMMARY

Move to accept the Financial Report, as presented.

ESTIMATED COST OR BENEFIT

JUSTIFICATION OF ACTION

Please refer to the attached Investment Report and Financial Summary enclosed in your board packet for the period ending February 28, 2021. This action aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move to accept the Financial Report, as presented.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Tim Fallick 4/5/21
 Controller/Treasurer Date

Mark Parian 4/5/21
 Appropriate Vice President Date

Bob Stokes 4/8/21
 President Date

SOUTH SUBURBAN COLLEGE
 South Holland, Illinois

To: Board of Trustees
 From: Tim Pollert
 Date: March 30, 2021
 Subject: Financial Report For The Period Ending February 28, 2021

Following is a Financial Summary Sheet and a set of Investment Reports for the above mentioned period. The first page is a Consolidated Statement of Revenues, Expenditures and Fund Balances for all funds. In the Operating Funds, a combination of the Educational and the Operations and Maintenance Funds, the following occurred:

<u>Monthly Revenue</u>	<u>Year to Date Revenue</u>
\$2,229,334.16	\$17,446,228.75
<u>Monthly Expenditures</u>	<u>Year to Date Expenditures</u>
\$2,235,117.30	\$19,436,124.88

Activity for the month and year to date totals in all funds are as follows:

<u>Monthly Revenue</u>	<u>Year to Date Revenue</u>
\$3,751,851.85	\$28,298,382.92
<u>Monthly Expenditures</u>	<u>Year to Date Expenditures</u>
\$3,829,356.23	\$30,371,172.93
<u>Net Monthly Position</u>	<u>Year to Date Net Position</u>
(\$77,504.38)	(\$2,072,790.01)

On page eight of the Investment Report you will see our investments for the period:

<u>Total Investments</u>	<u>Average Rate of Return</u>	<u>Basis Point Change from Last Month</u>
\$5,462,704.05	3.33%	18

SOUTH SUBURBAN COLLEGE
South Holland, Illinois

	Revenue Educational	Revenue O&M	Monthly Total
July	\$2,985,044.00	\$321,851.58	\$3,306,895.58
August	\$1,702,212.98	\$201,234.42	\$1,903,447.40
September	\$1,848,251.85	\$200,798.15	\$2,049,050.00
October	\$1,978,528.15	\$219,528.15	\$2,198,056.30
November	\$2,085,185.80	\$210,852.15	\$2,296,037.95
December	\$990,851.15	\$147,852.15	\$1,138,703.30
January	\$2,105,851.58	\$218,852.48	\$2,324,704.06
February	\$1,985,482.58	\$243,851.58	\$2,229,334.16
March			
April			
May			
June			
YTD	\$15,681,408.09	\$1,764,820.66	\$17,446,228.75

	Expenditures Educational	Expenditures O&M	Monthly Total
July	\$3,226,519.42	\$361,596.35	\$3,588,115.77
August	\$2,060,934.60	\$422,312.34	\$2,483,246.94
September	\$1,604,261.52	\$208,172.57	\$1,812,434.09
October	\$2,029,649.56	\$301,688.81	\$2,331,338.37
November	\$1,798,270.30	\$373,928.40	\$2,172,198.70
December	\$1,971,707.84	\$274,890.04	\$2,246,597.88
January	\$2,185,668.14	\$381,407.69	\$2,567,075.83
February	\$1,924,835.87	\$310,281.43	\$2,235,117.30
March			
April			
May			
June			
YTD	\$16,801,847.25	\$2,634,277.63	\$19,436,124.88

SOUTH SUBURBAN COLLEGE
South Holland, Illinois

	Revenues All Funds	Expenditures All Funds	Monthly Total
July	\$4,315,851.15	\$4,915,591.60	(\$599,740.45)
August	\$3,601,927.12	\$3,958,335.88	(\$356,408.76)
September	\$3,317,578.35	\$3,261,125.97	\$56,452.38
October	\$3,146,715.10	\$3,046,661.91	\$100,053.19
November	\$3,309,815.85	\$3,303,577.40	\$6,238.45
December	\$2,985,158.35	\$3,888,456.26	(\$903,297.91)
January	\$3,869,485.15	\$4,168,067.68	(\$298,582.53)
February	\$3,751,851.85	\$3,829,356.23	(\$77,504.38)
March			
April			
May			
June			
YTD	\$28,298,382.92	\$30,371,172.93	(\$2,072,790.01)

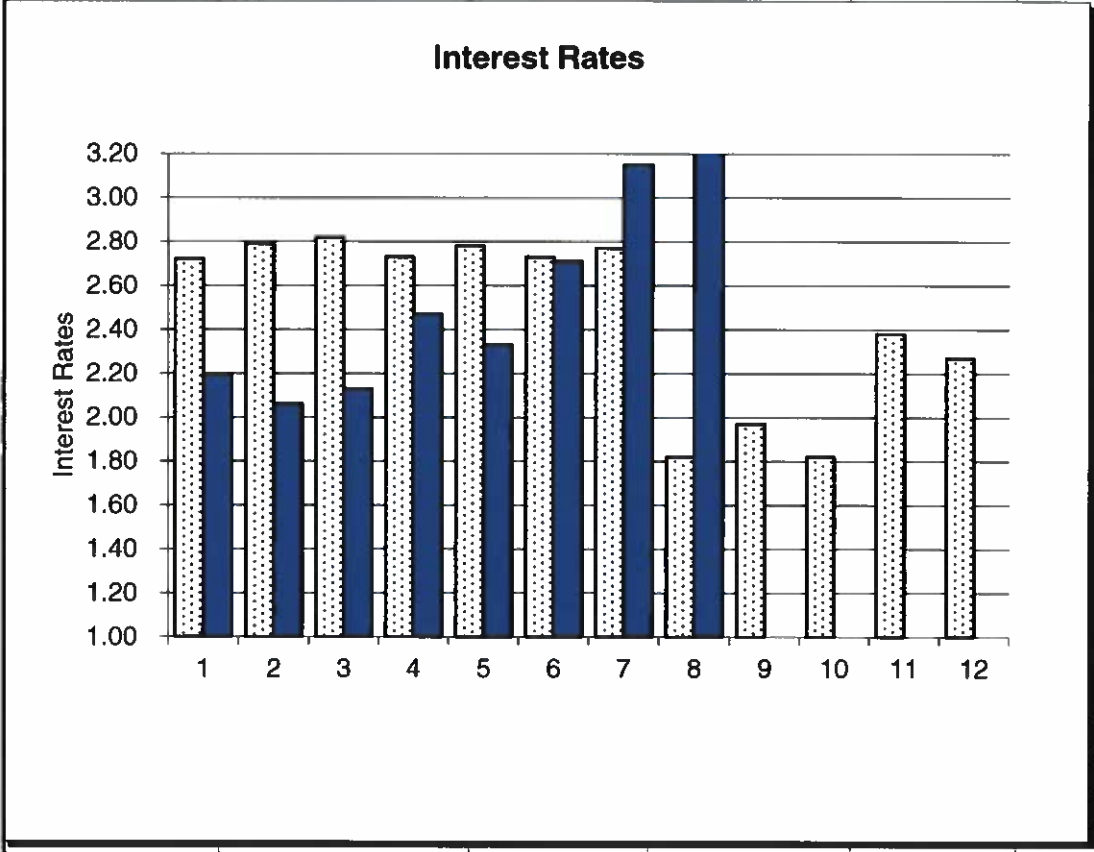
	Investment Total	Average Rate of Return	Basis Point Change from Last Month
July	\$10,420,100.73	2.19%	(8)
August	\$10,659,249.00	2.06%	(13)
September	\$11,306,235.94	2.13%	7
October	\$11,722,381.96	2.47%	34
November	\$11,250,177.98	2.33%	(14)
December	\$7,430,838.18	2.71%	38
January	\$5,954,861.06	3.15%	44
February	\$5,462,704.05	3.33%	18
March			
April			
May			
June			

SOUTH SUBURBAN COLLEGE

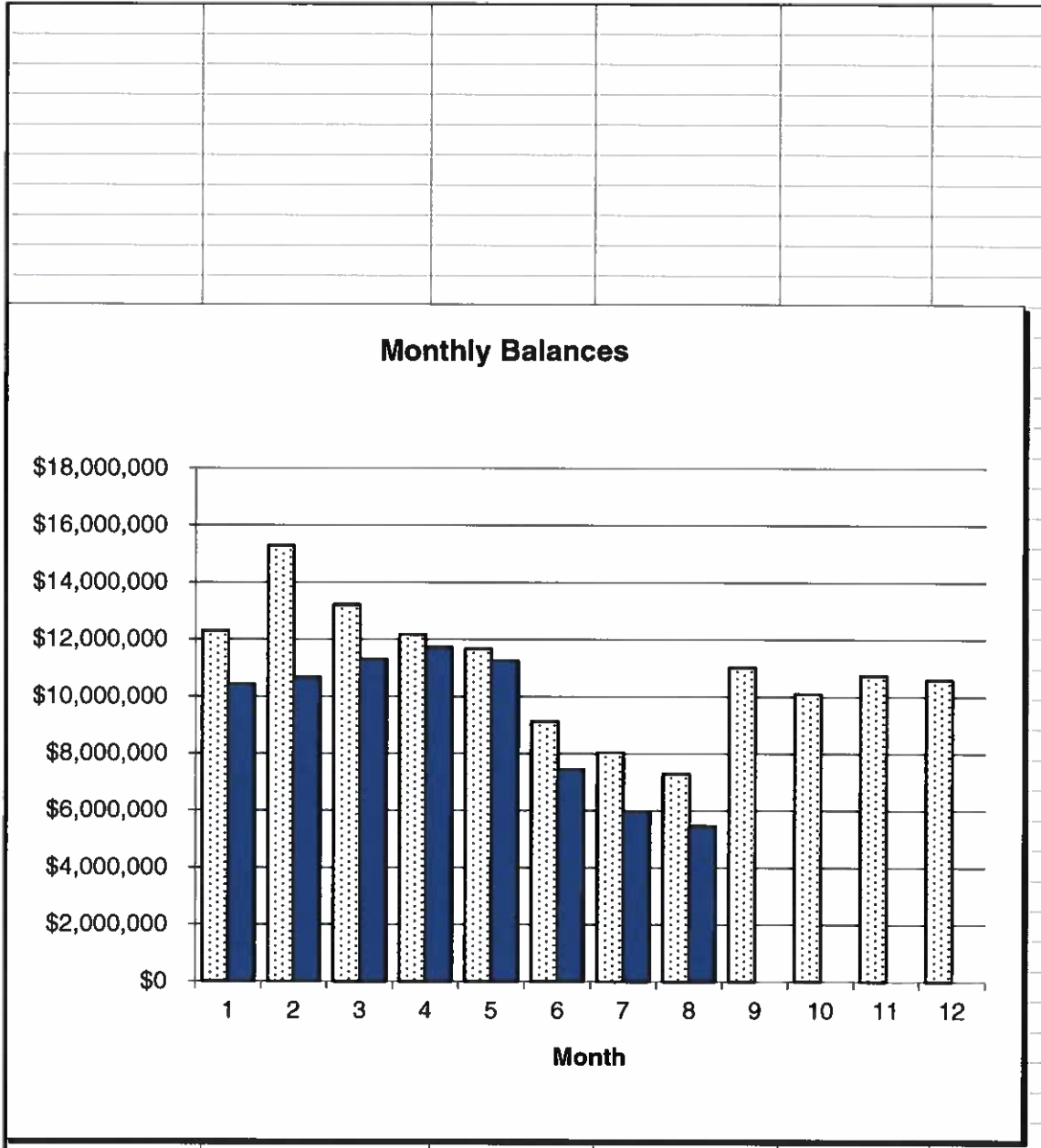
Investment		Page 4	Page 6	Total	Percent to Total
10	U. S. Government Securities	0.00	0.00	0.00	0%
20	Time Deposits	0.00	0.00	0.00	0%
30	Commercial Paper	0.00	0.00	0.00	0%
40	Mutual Funds	0.00	0.00	0.00	0%
50	Illinois Funds	29,171.77	0.00	29,171.77	1%
60	Repurchase Agreements	0.00	0.00	0.00	0%
90	Other	5,440,689.29	0.00	5,440,689.29	99%
	Total	5,469,861.06	0.00	5,469,861.06	100%
	Average %	3.33			

South Suburban College

Investment Summary				
	F Y 2019 - 2020		F Y 2020 - 2021	
Month	Month End Balance	Percent Return	Month End Balance	Percent Return
July	\$12,297,369	2.72	\$10,420,101	2.19
August	15,281,206	2.79	10,659,249	2.06
September	13,216,127	2.82	11,306,236	2.13
October	12,171,590	2.73	11,722,382	2.47
November	11,674,854	2.78	11,250,178	2.33
December	9,132,270	2.73	7,430,838	2.71
January	8,035,221	2.77	5,954,861	3.15
February	7,295,271	1.82	5,462,704	3.33
March	11,031,711	1.97		
April	10,092,240	1.82		
May	10,744,365	2.38		
June	10,587,248	2.27		



South Suburban College





SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY21-VI.B

Board Meeting Date: April 8, 2021

BOARD COMMITTEE

FUNDING

<input type="checkbox"/> Policy	<input checked="" type="checkbox"/>	Operating	<input checked="" type="checkbox"/>	Grant Funded
<input type="checkbox"/> Finance	<input checked="" type="checkbox"/>	College Capital	<input checked="" type="checkbox"/>	Student Life
<input type="checkbox"/> Architectural	<input checked="" type="checkbox"/>	Protection, Health and Safety	<input checked="" type="checkbox"/>	Special Levies
<input type="checkbox"/> Other				

PROPOSAL SUMMARY

[Empty box for proposal summary]

ESTIMATED COST OR BENEFIT

[Empty box for estimated cost or benefit]

JUSTIFICATION OF ACTION

This action aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Hereby authorize the Treasurer to pay the following list of bill:

Education Fund	\$2,609,751.60
Operations & Maintenance Fund	\$340,073.23
Operation and Maintenance Fund Restricted	\$29,777.64
Auxiliary Enterprise Fund	\$140,743.10
Restricted Funds	\$387,526.80
Special Levies Fund	\$39,426.21
Flex Plan Fund	\$6,877.14
Total	\$3,554,175.72

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

	4/5/21
Controller/Treasurer	Date
	4/5/21
Appropriate Vice President	Date
	4/5/2021
President	Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

Agenda Item FY21-VI.C

For Board Information in April, 2020

Board Action in April, 2020.

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

The Comprehensive Annual Financial Audit Report and Professional Standards (SAS 114) were presented to the Audit Committee for the Board's acceptance.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

The Illinois Community College Board requires an audit to be completed by independent certified public accountants at the end of each fiscal year. The Board of Trustees authorized the administration to hire the firm of Crowe, LLP. to conduct the financial audit for the Fiscal Year 2020. This measure supports Vision Statement, Strategic Direction 2, SSC.2.17 by providing an efficient, transparent and financially secure institution.


MOTION

To accept the Comprehensive Annual Financial Audit Report and Professional Standards (SAS 114) as presented by Crowe, LLP, for the Fiscal Year ended June 30, 2020.

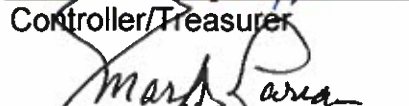
- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary

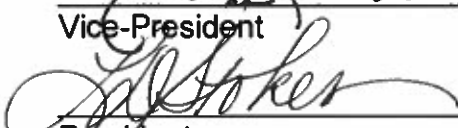
APPROVALS



 Controller/Treasurer



 Vice-President



 President

Office of the Treasurer



To: Board of Trustees
From: Tim Pollert
Date: April 1, 2021
Subject: Comprehensive Annual Financial Report – Fiscal Year Ended June 30, 2020

I am pleased to report that the College successfully completed the Comprehensive Annual Financial Report as of June 30, 2020 with zero significant deficiencies, material weaknesses, or findings related to the financial statements. Additionally, there were no repeat findings and no negative reportable issues to the Board in the auditors SAS 114 letter as presented.

The CAFR document is quite comprehensive so I will summarize several of the more important issues as reported by our auditors as it relates to the Colleges financial statements:

- The College received an extension for filing the audits this year due to extra challenges relating to the pandemic. Audits were all filed on time prior to March 31, 2020 deadline.
- Overall fund balance decreased from \$23,402,079 in 2019 to \$19,430,073 in 2020. This represents a total decrease of \$3,972,006 (p. 66) which is primarily the result of bond expenditures totally \$3,722,108 (bond proceed revenue received in fiscal year 2018). This leaves a net fund balance decrease of only **\$249,898**.
- Total revenue and expenditures in all funds were \$66,215,772 and \$70,187,778 respectfully. Once again, subtracting bond expenditures from the equation leaves a negative final position for the year of **\$249,898**.
- Approved budget deficit at September, 2019 board meeting was \$2,683,667.
- As a result of the Governmental Account Standards Board (GASB) Statement 75 – the College has to include on our financial statements a liability for Other Post Retirement Benefits (OPEB) of \$21,287,792 (p. 10); that represents the College portion for our retirees that the State subsidizes. The College has no control over this number and would only be an actual liability if the State went bankrupt and were unable to pay their expenses. In my opinion, GASB statement 75 has rendered Statements 1 – 3 meaningless as far as running the day to day operations of the College.
- Single Audit – the College did have five findings on pages 9 – 13 and zero repeat findings.

Please let me know if you have any specific questions regarding the OPEB liability or need further explanations on anything audit related.

Thank you.



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST Agenda Item FY21-VI.D

For Board Information in April, 2021

Board Action in April, 2021

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

The OMB Circular A-133 Audit Report for the year ended June 30, 2020, has been completed by Crowe, LLP and is included in the audit packet.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

This action supports Vision Statement, Strategic Direction 2, SSC.2.17 which is to provide an efficient, transparent and financially secure institution.

MOTION

To accept the OMB Circular A-133 Audit Report for the year ended June 30, 2020, as presented.

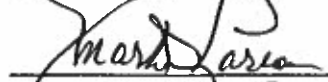
- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary

APPROVALS



 Controller/Treasurer



 Vice-President



 President



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST Agenda Item FY21-VI.E

For Board Information in April 2021.

Board Action in November, 2021.

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- | | |
|---|--|
| <input type="checkbox"/> College Operating | <input type="checkbox"/> Grant Funded |
| <input type="checkbox"/> College Capital | <input type="checkbox"/> Student Life |
| <input type="checkbox"/> Protection, Health, and Safety | <input checked="" type="checkbox"/> Special Levies |

PROPOSAL SUMMARY

We are recommending the appointment of the firm of Crowe, LLP. To conduct an audit of our financial statements for the fiscal year ending June 30, 2021. A copy of the engagement letter is attached.

ESTIMATED COST OR BENEFIT

\$114,000

JUSTIFICATION OF ACTION

The Illinois Community College Board requires an audit to be completed by independent certified public accountants at the end of each fiscal year. This action supports Vision Statement, Strategic Direction 2, SSC.2.17 which is to provide an efficient, transparent and financially secure institution.

MOTION

Move to appoint the firm of Crowe, LLP. To conduct an audit of the College financial statements and the Single Audit of Federal funds for the fiscal year ending June 30, 2021.

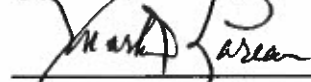
- * Are funds available in the budget? _____
- * Is this related to any previous Board action? _____
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary

APPROVALS



 Controller/Treasurer



 Vice President



 President



Crowe LLP
Independent Member Crowe Global

401 East Jackson Street, Suite 2900
Tampa, FL 33602-5231
Tel 813-223-1316
Fax 813-229-5952
www.crowe.com

March 26, 2021

Tim Pollert
South Suburban College
15800 State Street
South Holland, Illinois 60473

Dear Mr. Pollert:

This letter confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to South Suburban College ("you", "your" or "Client"). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client for the year ending June 30, 2021.

We will audit and report on the financial statements of the business-type activities which collectively comprise the basic financial statements of the Client for the period indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Schedule of Expenditures of Federal Awards

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- SURS Schedule of the Client's Proportionate Share of the Net Pension Liability
- SURS Schedule of College Contributions
- SURS Notes to Required Supplementary Information
- CCHISF Schedule of the Client's Proportionate Share of the Net OPEB Liability
- CCHISF Schedule of College Contributions
- CCHISF Notes to Required Supplementary Information

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Introductory Section of the Comprehensive Annual Financial Report
- Statistical Section of the Comprehensive Annual Financial Report

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single Audit. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount we believe would influence the financial statement users. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In making our risk assessments, we consider internal control relevant to the Client's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to those charged with governance of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*** — The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance** – The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.
- **Uniform Financial Statements** as required by the Illinois Community College Board ("ICCB"), which will be subjected to the auditing procedures applied in our audit of the basic financial statements.
- **The Certificate of Chargeback Reimbursement**, which will be subjected to the auditing procedures applied in our audit of the financial statements.
- **Report on compliance with ICCB requirements for the following grants in accordance with the ICCB's Fiscal Management Manual: State Adult Education and Family Literacy Grants (State Basic, Public Assistance, and Performance), and Career and Technical Education – Program Improvement Grants.**
- **Report on the Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed in accordance with the ICCB's Fiscal Management Manual.**
- **Illinois Grant Accountability and Transparency Act - Consolidated Year End Financial Report ("CYEFR")**

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any non reportable conditions or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter along with the related letter of comment and response thereto.

The Client's Responsibilities

The Client's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements and to devise policies to ensure that the Client complies with applicable laws and regulations.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

OTHER SERVICES

Financial Statement Preparation

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Data Collection Form input services

We will provide assistance in completing sections of the Data Collection Form (DCF) relative to its federal award programs pursuant to the requirements of Section §200.512 of the Uniform Guidance that are promulgated to be completed by the Client. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Federal Audit Clearinghouse, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

Consolidated Year End Financial Report input service

We will provide assistance in completing sections of the Consolidated Year End Financial Report (CYEFR) pursuant to the requirements of Title 44 Section 7000.90 of the Illinois Administrative Code that are promulgated to be completed by the College. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Grant Accountability and Act website, the completeness and accuracy of this information remains the responsibility of your management.

BOND OFFERINGS

With respect to any official statements issued by the Client with which Crowe is not involved, the official statement should indicate that the auditor is not involved with the contents of such official statement. The disclosure should read as:

"Crowe, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Crowe also has not performed any procedures relating to this official statement."

FEES

Our fees are outlined below. Certain internal technology charges will be billed per hour of professional time or a flat fee. Internal technology charges reflect our estimate of the costs for technology and related support on this engagement. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement. In addition, our fee assumes two Single Audit major programs for fiscal year 2021, which has been typical in the past. If, at fiscal year-end, additional major programs are calculated based on the Schedule of Expenditures of Federal Awards prepared by the College, the additional fee associated with the testing of each major program will be \$6,000 per program. We will present you with that calculation prior to beginning our audit for the year.

Description of Services	Fee Amount
Audit of College financial statements for the year ending June 30, 2021	\$114,000

We will invoice you as our services are rendered.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.
- Additional audit procedures relating to the impact of COVID-19 on Client or additional regulatory requirements relating thereto.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Additionally, we assume the College will provide a copy of the capital assets ledger including current year additions and dispositions and depreciation by functional expense. We assume that requested records such as invoices, contracts, grant agreements and supporting documentation will be located and provided to us. We also assume the College will prepare confirmation letters, the Introductory Section, the MD&A section and the Statistical section of the report.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement must be construed, governed, and interpreted under the laws of the State of Illinois, without regard for choice of law principles.

* * * * *

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this engagement letter effective the date first written above.

South Suburban College

Crowe LLP

Signature

Signature

Printed Name

Printed Name

Title

Title

Date

Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

THIRD PARTY PROVIDER – Crowe may use third-party providers or engage subcontractors in providing Services to Client or for internal, administrative, or regulatory compliance purposes. Third-party providers or subcontractors may include Crowe LLP subsidiaries, Crowe Global member firms, or other third-party providers or subcontractors, in each case within or outside of the United States (each, a "Crowe Subcontractor"). Client agrees Crowe may share Client confidential information with Crowe Subcontractors. If Crowe uses a Crowe Subcontractor, Crowe will be solely responsible for the provision of Services (including those provided by Crowe Subcontractors) and for the protection of Client's confidential information. The limitations on Client's remedies vis-à-vis Crowe, in this Agreement will also apply to any Crowe Subcontractors. Client will bring any claim for a violation of the obligations in this Agreement only against Crowe, and Crowe Subcontractors will have no liability or obligations to Client arising out of this Agreement.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, “Cloud Storage”), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers (“Personal Data”), Crowe will treat it as confidential and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes Client information pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the “Safeguards”). Client represents (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law (“Restricted Personal Data”). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data. Client will reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe will promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph in an agreement with such provider.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation (“GDPR”), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data (“EU Personal Data”). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the “Data Controller” as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the “Data Processor” as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries (“Data Subjects”). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

INTELLECTUAL PROPERTY - Any Deliverables, Works, Inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement (“Work Product”), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement (“Materials”). The foregoing ownership will be without any duty of accounting.

DATA USAGE AND AGGREGATIONS - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties (“Data Aggregations”) for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client’s own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client’s requirements or the scope of the Services, Crowe’s fees will be modified to a mutually agreed amount to reflect the changed level of Crowe’s effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement ("Key Personnel"). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party.

The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party's written consent unless hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel's compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. "Crowe" is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.



Report on the Firm's System of Quality Control

December 5, 2019

To the Partners of Crowe LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

200 South 10th Street, Suite 900, Richmond, VA 23219 | P 804.673.5700 | cbh.com





Peer Review Program
Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 12, 2019

James Powers
Crowe, LLP
225 W Wacker DR Ste 2600
Chicago, IL 60606-1228

Dear James Powers:

It is my pleasure to notify you that on December 12, 2019, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Michael Fawley Chair,
National PRC
nprc@aicpa.org
+1.919.402.4502

National Peer Review Committee cc:

Samuel Johnson, Scot Ivey

Firm Number: 900010014904

Review Number: 564789



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST Agenda Item FY21-VI.F

For Board Information in April, 2021

For Board Action in April, 2021

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

As in past years, the Education Fund is in need of a loan from the Working Cash Fund. The amount needed is exactly the same as last year and will be repaid within the time period as required by state statutes.

ESTIMATED COST OR BENEFIT

To utilized all resources of the College in the most cost effective manner.

JUSTIFICATION OF ACTION

The College will not receive the balance of its 2020 tax monies until August or September. In addition, the funding received from various programs and grants from the State of Illinois are reimbursed after the expenses have been paid. These actions require a loan for operating purposes to meet current cash requirements and supports (Vision Statement Strategic Direction 2, SSC.2.17) to continue to provide an efficient, transparent, and financially secure institution.

MOTION

Move that the Board of Trustees authorize the Treasurer to make an inter-fund loan from the Working Cash Fund to the Educational Fund in the amount of \$7,213,941 as per the attached resolution.

- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Specify above if matching funds are required.

APPROVALS




 Controller/Treasurer

- * Is this part of a large project requiring additional funds? (Explain)



 Vice-President of Administration

- * Attach supplemental information as necessary



 President

RESOLUTION

Authorizing a loan from the Working Cash Fund of Community College District #510, South Suburban College of Cook County, State of Illinois, to the Educational Fund and directing the Community College Treasurer to make such transfer.

WHEREAS, there are insufficient funds on deposit in the Educational Fund of Community College District #510, South Suburban College of Cook County, State of Illinois (the "District") to meet ordinary and necessary disbursements for educational purposes therefrom; and

WHEREAS, in accordance with the provisions of the Public Community College Act, 110 Illinois Compiled Statutes 805/3-33.6, the following recitals are made:

A. Taxes or other funds in anticipation of collection or receipt of which the Working Cash Fund is to be reimbursed are:

2021 Educational Fund	\$5,750,000.00
-----------------------	----------------

B. The entire amount of taxes extended, or which the Board of Trustees of the District estimates will be extended or received this year in anticipation of the collection of all or part of which the Working Cash Fund is to be reimbursed is:

2022 Educational Fund	\$3,175,000.00
-----------------------	----------------

C. The aggregate amount of tax anticipation warrants or notes issued in anticipation of the collection of such taxes together with the amount of interest accrued for the Educational Fund and which the Board of Trustees of the District estimates will accrue is:

Educational Fund	None
------------------	------

D. The amount of moneys which the District anticipates to collect for the balance of the year from the State, Federal government or other sources including interest in anticipation of the receipt of all or part of which such transfer will be made is:

Credit Hour Grant	None
-------------------	------

Equalization	None
--------------	------

E. The aggregate amount of receipts from taxes imposed to replace revenue lost by local government units and school districts as a result of the abolition of ad

valorem personal property taxes which the Board of Trustees of the District estimates will be set aside for the proportionate amount of debt service and pension retirement obligations is:

C P P R T	\$335,000.00
-----------	--------------

F. The aggregate amount of moneys heretofore transferred from the Working Cash Fund to the Educational Fund in anticipation of the collection of such taxes or of the receipts of such other moneys from other sources is:

Balance	None
---------	------

WHEREAS, such taxes levied or to be received from educational purposes when collected are to be applied first to the payment of any such warrants or notes and the interest thereon and then to the reimbursement of the Working Cash Fund; and

WHEREAS, the amount which this Resolution directs the Treasurer of the District to so transfer in anticipation of the collection of taxes levied or to be received for the year, together with the aggregate amount of such anticipation tax warrants or notes heretofore drawn against such taxes and the amount of interest accrued and estimated to accrue thereon; the amount estimated to be required to satisfy debt service and pension or retirement obligations; and the aggregate amount of such transfer heretofore made in anticipation of the collection of such taxes does not exceed 90% of the actual or estimated amount of such taxes extended or to be extended or to be received as set forth in the Resolution; and

WHEREAS, the amount which this Resolution directs the Treasurer of the District to so transfer in anticipation of the receipt of moneys to be derived for the year from the State, Federal Government or from other sources, together with the aggregate amount heretofore transferred in anticipation of the receipt of any such moneys, does not exceed the total amount which is so estimated will be received from such source; and

WHEREAS, the Board of Trustees of the District desires to effectuate said loan between the Educational Fund of the District and the Working Cash Fund of the District; and

WHEREAS, it is hereby determined that it is in the best interest of the District to loan the Educational Fund of the District the amount of \$7,213,941.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Community College District #510, County of Cook and State of Illinois, as follows:

SECTION 1. The Board of Trustees of the District does hereby authorize and direct the Treasurer of the District to transfer to the Educational Fund of the District the sum of \$7,213,941 from the Working Cash Fund of the District effective April 9, 2021.

SECTION 2. That this Resolution shall be in full force and effect from and after its passage.

Passed by the Following Roll Call Vote this 8th day of April 2021.

Trustee _____ made the motion to adopt.

Trustee _____ seconded.

AYES:

NAYS:

ABSENT:

Chairman of the Board, Frank M. Zuccarelli

ATTEST:

Secretary of the Board, Janet Rogers



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY21-VI.G

Board Meeting Date: April 8, 2021

BOARD COMMITTEE

FUNDING

<input type="checkbox"/> Policy	<input checked="" type="checkbox"/> Operating	<input type="checkbox"/> Grant Funded
<input checked="" type="checkbox"/> Finance	<input type="checkbox"/> College Capital	<input type="checkbox"/> Student Life
<input type="checkbox"/> Architectural	<input type="checkbox"/> Protection, Health and	<input type="checkbox"/> Special Levies
<input type="checkbox"/> Other	<input type="checkbox"/> Safety	

PROPOSAL SUMMARY

Approval to accept the College Insurance Committee's recommendation for the annual renewal of health and life insurance, and recommend Vista National as the insurance broker of record for fiscal year 2022.

ESTIMATED COST OR BENEFIT

[Empty box for estimated cost or benefit]

JUSTIFICATION OF ACTION


The board must approve the Insurance Committee's recommendation to renew our employee health and life insurance plans to ensure the continued provision of insurance benefits. This action supports Strategic Direction 3.1; Foster fiscal stability and sustainability.

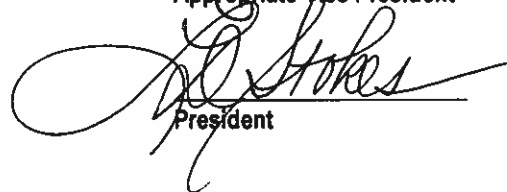
MOTION

Approval to accept the College Insurance Committee's recommendation for the annual renewal of health and life insurance, and recommend Vista National as the insurance broker of record for fiscal year 2022.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No


 Appropriate Vice President 4/5/21
 Date


 President 4/5/2021
 Date

To: Lynette Stokes, South Suburban College President
From: Jack Kirkpatrick, Chairman, Joint Insurance Committee
Date: March 29, 2021
Subject: Joint Insurance Committee Recommendations; Medical, Vision, Dental, and Life Insurances.

The Insurance Committee has reviewed and considered; renewals, markets, additions, and plan changes for our medical, dental, vision, and life insurance plans. Plan renewal history; our PPO ran at an 70.6% vs 108.6% last year, claims to premium loss ratio, and the HMO ran at 78.5% down from last year's 85.8%; the HMO with 3 large claim over the \$65,000 pooling level, and the PPO with 0 large claims over the \$65,000 pooling level. The combined PPO/HMO loss ratio this year was 77.0% vs last year's 90.3%. BCBS's target loss ratio for the most recent experience period is 80.4%. Rx trend has increased from 8.2% annually, up to 8.5%. The PPO medical trend has increased due to Covid from 5.2%, up to 8.6% annually; and the HMO trend has increased from 2.8% to 7.3%. The PPO access fees has remained at 2.33% of hospital discounts, and SSC's pooling level has remained at \$65,000. SSC's PPO ACV (Average Claim Value) decreased -2.2% and the HMO ACV decreased by -12.1% compared to the prior period. The 7-year average after plan changes is +0.69% per year. Our health plan renewal came in at a +4.0% increase and after negotiations by Vista with BCBS the revised renewal was -3.0%, plus an additional \$50,000 credit to appear on our August 2021 bill.

Recommendations:

The insurance committee recommends the following renewals, additions and changes of the following plans effective July 1, 2021:

- Blue Cross Blue Shield PPO Plans: -3.00% overall plan; No Plan Change (Decrease).
- Blue Cross Blue Shield HSA Plans: -3.00% overall plan; No Plan Change (Decrease).
- Blue Cross Blue Shield HMO Plans: -3.00% overall plan; No Plan Change (Decrease).
- Tele-Med 1-800MD: 0.00% (No Change).
- Delta Dental Plan: 0.00%. (No Change)
- EyeMed Vison: No Change; Rate Lock. (No Change)
- Blue Cross Blue Shield Life and AD&D: 0.00% (No Change)
- Supplemental Dental: 0.00% (No Change)
- Retain Vista National as Broker

cc: Dave Anderson, Laurie Czulno, Jamie Welling, Erica Humphery, Martin Lareau, Shannan Smith, Rea Alder, Kim Pigatti, GA Griffith, Tim Pollert, Rich Mathews, Kahlil Hogan, Cindy Bierovic.



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY21-VI.H

Board Meeting Date: April 8, 2021

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Recommend that the Board of Trustees approve the new Solar Photovoltaic (PV) Installation Technician certificate program for implementation in the fall semester 2021.

ESTIMATED COST OR BENEFIT

The cost of this program will be paid by the Building Construction & Industrial Tech budget.

JUSTIFICATION OF ACTION

This action will ensure that the college is addressing existing and emerging industries and aligning curriculum with current industry standards.
(Strategic Direction #4 – Advance Community Engagement and Partnership, Goal SSC 4.5)

MOTION

Move the Board of Trustees approve the new Solar Photovoltaic (PV) Installation Technician certificate program for implementation in the fall semester 2021.

Approvals:

- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Is this part of a large project requiring additional funds? (Explain)

Am m #8 3/23/2021
 Originator Date

Tasha S. Williams 3/24/2021
 Appropriate Vice President Date

M. Stokes 04/05/2021
 President Date

Form 20

Illinois Community College Board

Application for Permanent Approval Career & Technical Education Curriculum

Submit one hard copy & one electronic copy

COLLEGE NAME:	South Suburban College	5-DIGIT COLLEGE NUMBER:	510.01
CONTACT PERSON:	Ann M. Helwig, Ph.D.	PHONE:	708-596-2000 x5706
EMAIL:	ahelwig@ssc.edu	FAX:	

CURRICULUM INFORMATION

AAS TITLE:		CREDIT HOURS:		CIP CODE:	
AAS TITLE:		CREDIT HOURS:		CIP CODE:	
CERTIFICATE TITLE:	Solar Photovoltaic Installation Tech	CREDIT HOURS:	30.5	CIP CODE:	15.0505
CERTIFICATE TITLE:		CREDIT HOURS:		CIP CODE:	

PROPOSED CLASSIFICATION:	District	Regional	Statewide
PROPOSED IMPLEMENTATION DATE:			

SUBMISSION INCLUDES:	
	Part A: Feasibility, Curriculum Quality and Cost Analysis
	Part B: Supportive Documentation and Data

<i>This curriculum was approved by the college Board of Trustees on:</i>	Date:	
State approval is hereby requested:		
	<i>Required- Chief Administrative Officer</i>	<i>Date</i>
Signature		

ICCB USE ONLY:			
ICCB APPROVAL DATE:	AAS:	<29 ch Cert:	30+ ch Cert:
IBHE APPROVAL DATE for AAS:			

Please note: ICCB Use only Box must remain on front page of Application Form.

CURRICULUM STRUCTURE.

2. a) Curriculum Chart. List general education, career and technical education, work-based learning, and elective courses within the proposed program. Asterisk "*" courses with pre-requisites; *italicize* transferrable courses. **BOLD** new courses.

Program Title:		Solar Photovoltaic Installation Tech			
	Course Prefix/#	Course Title	Credit Hours	Lecture Hours	Lab Hours
General Education Courses (<i>required</i> coursework). Specify Courses.					
Total					
Career and Technical Education (CTE) Courses (<i>required</i> coursework)	BLD 100	How to General Contract a Green Home	2	2	
	BLD 101	Construction Mat&Methods, I-Wood	4	2	4
	BLD 103	Home Energy Dynamics	3.5	3	1
	BLD 105	Print Reading for Bld Construction	3	3	0
	BLD 106	OSHA 30Hr for Construction Safety	3	3	
	ELC 101	Electrical Circuits I	4	2	2
	SPV 100	Introduction to Craft Skills Lab Fee: \$550; supplies, cert/reg fees	3	2	2
	SPV 101	Solar PV Installation Lab Fee: \$550; supplies, cert/reg fees	3	2	
Total					
Work-Based Learning Courses (internship, practicum, apprenticeship, etc.)	BLD 210 or 220	Renovate/Build Energy Efficient Green Home	5/6	1(2)	8(8)
Total					
CTE Electives					
Total					
TOTAL CREDIT HOURS REQUIRED FOR COMPLETION			30.5		

NOTE: Provide a separate Curriculum Chart for EACH program if submitting multiple programs in one application.

2. b) Curriculum Sequence. Provide a copy of the term-by-term sequence of courses required to complete the program as it will appear in the college's catalog.

Personnel



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY21-VII.A.1

Board Meeting Date: April 8, 2021

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the retirement of Rhonda Brown, full-time Administrative Assistant I in the Information Technology Department, effective June 30, 2021.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION



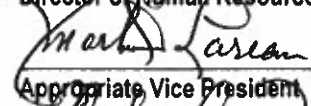
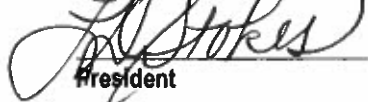
See the attached retirement letter from Rhonda Brown. This action supports Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the retirement of Rhonda Brown, full-time Administrative Assistant I in the Information Technology Department, effective June 30, 2021.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain)

	4/5/21
Originator	Date
	4/5/21
Director of Human Resources	Date
	4/5/21
Appropriate Vice President	Date
	4/5/2021
President	Date



March 30, 2021

Mr. Frank Zuccarelli, Chairman

Board of Trustees

South Suburban College

15800 S. State Street

South Holland, IL 60473

Dear Chairman Zuccarelli:

It is with sadness that I must retire from South Suburban College as Administrative Assistant 1 in the IT Department effective June 30, 2021 under the terms and conditions outlined in the Support Staff Contract pertaining to retirement benefits.

My journey, of close to 19 years at the college, began as a student, student worker, childcare attendant, childcare specialist and lastly administrative assistant 1. During this time, I have enjoyed my relationships with my fellow co-workers, opportunities to sing the National Anthem at our Commencement Ceremonies, providing live band musical performances for the Foundation, and volunteering as a presenter for the Annual Women's Conference.

The role of an administrative assistant is crucial for any administrator or supervisor. I ask that you consider this when you vote on whether or not to abolish the administrative 1 classification.

Wishing the future of South Suburban College much success!

Sincerely,

A handwritten signature in cursive script that reads "Rhonda Browne".

Rhonda Browne

Cc: Lynette Stokes, President

John McCormack, IT Executive Director

Marty, Lareau, Vice president of Administration

Kim Pigatti, Director of Human Resources

Shannon Smith, Union President



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY21-VII.A.2

Board Meeting Date: April 8, 2021

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the resignation of Tangela Burton, full-time, grant-funded Youth Career Coach in the Job Training Department, effective March 22, 2021, and grant permission to advertise to fill the vacated grant-funded position, as needed.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

See the attached resignation letter from Tangela Burton. This action supports Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the resignation of Tangela Burton, full-time, grant-funded Youth Career Coach in the Job Training Department, effective March 22, 2021, and grant permission to advertise to fill the vacated grant-funded position, as needed.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain)


	3/30/21
Originator	Date
	4/5/21
Director of Human Resources	Date
	4/5/21
Appropriate Vice President	Date
	04/5/2021
President	Date

To whom it may concern,

I Tangela Burton, resign from my current position as a Youth Career Coach at South Suburban College as of March 22, 2021. I agree with a staff member of South Suburban College coming to my residence to pick up my rental laptop. I am sorry for any inconvenience this has caused.

Sincerely,

Tangela Burton

A handwritten signature in black ink, consisting of the first letters of the first and last names, 'T' and 'B', connected by a flourish.



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: **FY21-VII.B.1**

Board Meeting Date: **April 8, 2021**

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Request that the Board of Trustees approve the Rightsizing Plan for the South Suburban College Support Staff Association.

ESTIMATED COST OR BENEFIT

[Empty box for estimated cost or benefit]

JUSTIFICATION OF ACTION

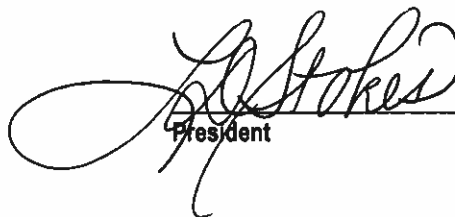
This action aligns with Strategic Direction 3.0; The College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the Rightsizing Plan for the South Suburban College Support Staff Association.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No.
- * Is this part of a large project requiring additional funds? (Explain) No


President


Date



South Suburban College Office of the President

“Our Mission is to Serve our Students and the Community through lifelong learning.”

To: Dr. Lynette D. Stokes, President

CC: Kim Pigatti, Director of Human Resources

From: Dr. Deborah King, Vice President of Student and Enrollment Services
Dr. Tasha Williams, Vice President of Academic Services
Mr. Martin Lareau, Vice President of Administration

Date: March 30, 2021

RE: **Rightsizing Plan for the South Suburban College Support Staff Association**

In an ongoing effort to maximize efficiency and to align with **Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability**, as outlined in the College’s 2020-2025 Strategic Plan, and to align with the Rightsizing Plan for the South Suburban College Support Staff Association, the following actions are being requested:

- Permission to abolish fifteen (15) **active** Administrative Assistant I positions
- Permission to abolish three (3) **vacant** Administrative Assistant I positions
- Permission to eliminate one (1) Program Assistant position in Continuing Education
- Permission to eliminate two (2) Information Receptionist positions in Student & Enrollment Services
- Permission to eliminate one (1) part-time Library Assistant I position
- Permission to eliminate the following **vacant** Support Staff positions:
 - Business & Accounting Clerk (2)
 - Campus Police Security Guard (1)
 - Custodian (5)
 - Registrar (1)
 - Library Assistant II (2)
 - Financial Aid Technician (1)
 - Enrollment Specialist (1)
 - Coordinator of College Recruitment (1)
 - Simulation Lab Coordinator (1)
 - Microcomputer Lab Coordinator (3)
 - Network Specialist (1)
 - Campus Police Officer (2)
 - Computer Programmer (2)
- Permission to create and advertise nine (9) new Administrative Assistant II positions (job description attached)



SOUTH SUBURBAN COLLEGE
Job Description

Job Title: Administrative Assistant II
Salary Level: Grade IX
Points: 358
FLSA Status: Non-exempt
DATE: April 27, 2010

SUMMARY

Performs a variety of highly skilled clerical and administrative functions in a normally independent manner, under the supervision of a high ranking official of the College whose activities, responsibilities and authority play a major role in determining the goals, objectives and course of the College.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following.

Other duties may be assigned.

Provides clerical and administrative assistance in matters which are not exclusively of a routine, predetermined, repetitious or ordinary nature.

Assists in the compilation, organization, preparation and distribution of reports, proposals, budgets, college schedules, contracts, transcripts of meetings and other correspondence; operates necessary computer programs requiring extensive use and application to devise special layouts, formats, charts, tables or graphic materials to be distributed to a variety of other offices and personnel.

Assists in matters of a highly confidential nature, requiring discretion and judgment.

Must have a broad knowledge of the department and college operations, rules and procedures.

Maintains official and confidential records and documents.

Processes applications, requisitions, requests, forms, mail and correspondence.

May train or advise and assist other clerical personnel as required.

Attends meetings, conferences and special sessions of the staff and faculty, as assigned; takes minutes and distributes them to members of committee(s), and other personnel.

Answers telephone and receives and orients visitors; handles special complaints or problems; screen calls and assesses problems or inquiries for referral to supervisor; makes appointments and reservations; maintains business calendar and schedules.

Develops methods and procedures to be followed in organizing office activities.

Keeps attendance records, processes payroll information, purchase orders, check requests, budget requests; keeps office accounts; maintains office supplies and equipment; orders maintenance service as needed.

Secures, locks and coordinates use of equipment or rooms under the responsibility of the office or director; reserves and schedules facilities.

Coordinates meeting schedules and events with other high ranking College personnel, community members, and/or businesses. May act as liaison and make inquiries to conduct surveys with members within or outside the college community.

Performs duties directly and immediately related to the management of special, short-term or ongoing programs and activities of the College.

Maintains course schedules, outlines, cancellation of courses, additional seat assignments or other academic functions as required.

Operates a variety of office equipment such as computer, typewriter, calculator, fax, scanner, copy machine; may possess and use mathematical skills to review or prepare calculations and statistical records.

The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.

QUALIFICATIONS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION AND/OR EXPERIENCE

Required:

- A high school diploma or its equivalent.
- Data Entry Skills - ability to perform 100-133 keystrokes per minute with minimal errors.
- Typing Skills - ability to type 40 words per minute with minimal errors.

Preferred:

- Three (3) years of experience in clerical work or any equivalent combination of education, training, and experience that demonstrates the ability to perform the duties of the position.
- Knowledge of a variety of computer software applications in word processing, spreadsheets, database, and presentation software.